

**58-9-708 Audits.**

- (1)
  - (a) The division may at any time:
    - (i) audit records of the provider; and
    - (ii) inspect records of the provider.
  - (b) The provider or trustee shall make available to the division for examination, inspection, or auditing all records pertaining to the accounts relating to:
    - (i) any contract sold under this chapter; and
    - (ii) any trust established under this chapter.
- (2)
  - (a) The director may employ experts from outside the division if special need exists to perform examinations, inspections, and audits under this section.
  - (b) The provider shall be responsible for payment to the division of all reasonable and necessary costs related to the employment of experts under this section.

Enacted by Chapter 49, 2003 General Session